



EU Posted Workers Quarterly Review

2025-03 Autumn



PWD Registration
/Notifications -Top Tips

Administration News

Case Law
and Legislation

Key Contacts



PWD Registration / Notifications -Top Tips

Czech Republic

New Deadline for Reporting Posting from Non-EEA/CH

Effective 1 October 2025, the Czech Republic will implement new legislation introducing changes to the obligations of Czech companies regarding the reporting of workers posted from non-EEA/CH countries. When a worker is posted to the Czech Republic from a non-EEA/CH country, the Czech host company must report the posting. The new deadline for such reporting is at least one day before commencement of work. Failure to comply with this reporting requirement and its deadline may result in penalties of up to CZK 3 million.

[Read more](#)

Austria

Remote Work and Posting

Remote work in Austria for a foreign employer trigger posted worker notification obligations if the employee carries out services in Austria, which includes

- travels to Austria to carry out the virtual activity there and to better liaise with contractual partners of their employer or otherwise to better perform a service contract to which their employer is a party or
- is not a citizen of an EU Member State (third-country national) and works virtually in Austria on more than a short-term basis (approximately two weeks).

The Austrian authorities have issued a detailed guidance for remote work and posting.

[Read more](#)

Germany

Contact Person

When submitting a prior notification about posting in Germany, the sending employer must provide information about a contact person whom the German authorities can liaise with regarding the posting, if necessary.

There is no legal requirement in the relevant German legislation for the contact person to be physically present in Germany. However, the authorities require that the contact person be available by phone during working hours in Germany, and that the address provided for the contact person must be the location in Germany where the services are being carried out.

[Read more](#)



Administration News

European Union

Posting of workers: Collection of data from the prior declaration tools: reference year 2023

July 25, 2025: The data about posted workers in 2023 is collected and published in the report that shows approx. 4 million postings were registered. The main sending member states were Poland, Germany and Romania and the main receiving countries were Germany, Belgium, France, and Austria. The number of posted non-EU nationals continues to increase.

[Read more](#)

European Union

European Labour Authority (ELA) study flags labour challenges in parcel delivery sector

August 05, 2025: The ELA has published a study highlighting labour challenges in the rapidly expanding Courier, Express, and Parcel sectors. Despite declining false self-employment in parts of the European Union, issues like undeclared work, under-reported hours, and unclear employment status remain widespread.

Fragmented subcontracting and opaque supply chains hinder enforcement, prompting calls to the member states for stronger regulatory frameworks and digital oversight tools.

[Read more](#)

European Union

137 companies inspected in European Union wide construction site checks

July 11, 2025: The European Commission coordinated nine joint inspections across seven Member States between 16–22 June, targeting construction sites with a high concentration of multinational workers. Labour inspectors issued substantial fines, gave notices to several employers, and are still investigating numerous cases, including permits for posted third country nationals, conditions concerning self-employed contractors, 'equal pay' requirements for posted workers and more.

[Read more](#)

European Union

[European Labour Authority \(ELA\) targets enforcement of rules for posted drivers' remuneration](#)

June 25, 2025: The European Commission and the ELA, in partnership with the International Road Transport Union, concluded a series of workshops aimed at enhancing enforcement of remuneration rules for posted drivers under Directive 2020/1057 for posting of workers in road transport.

The sessions addressed practical challenges in verifying documentation and remuneration, promoted use of the IMI Road Transport module, and facilitated dialogue between enforcement authorities and transport operators. A draft proposal for common enforcement practices was developed and will be submitted for review.

[Read more](#)

European Union

[Over 770 violations found in cross-border road transport checks](#)

June 02, 2025: The European Labour Authority coordinated a week of joint road transport inspections across 11 European Union countries, checking 564 vehicles and identifying 774 infringements, mainly related to driving/rest times, tachograph manipulation, and missing documentation. Over EUR 210,000 fines were issued, with some cases requiring further investigation.

[Read more](#)

Czech Republic

[Introduction of 'unreported work'](#)

July 23, 2025: Effective 1 October 2025, Czech legislation introduces a new legal concept: 'unreported work'. Under the new rules, Czech employers who hire employees from abroad or host employees posted from non-EEA/CH countries must report such employment before the employees commence work, specifically at least one day prior to the start date. Failure to comply with this reporting obligation may result in a fine of up to CZK 3 million.

[Read more](#)



Case Law and Legislation

Greece

[Introduction of key reforms by the Greek Minister of Labour](#)

June 2025: The Greek government introduced a Labour Bill reforming working time and employment procedures. Employees may now work up to 13 hours per day for a single employer, a provision previously

limited to dual employment. A flexible working time system allows extended daily hours based on operational needs, with compensatory time off.

Hiring procedures are simplified through a fast-track system enabling short-term employment via mobile applications and a consolidated form.

[Read more](#)

Iceland

[Iceland amends parental leave act to include European Economic Area \(EEA\) Employment in Entitlement Calculations](#)

June 30, 2025: On 30 June 2025, Iceland amended its Act on Maternity, Paternity and Parental Leave to strengthen entitlements for parents. Key changes include extended leave for multiple births at a time, allowing parents to extend their leave with six months for every child in excess of one that is born alive. Other key changes include broader coverage for pregnancy-related illnesses, and recognition of employment in other EEA countries when calculating parental leave benefits. These updates align national law with European legal standards following a [Supreme Court ruling](#) and EFTA Court advisory opinion.

[Read more](#)

Italy

[Employer's obligation for reasonable accommodation for workers with disabilities](#)

May 2025: The Italian Supreme Court (Corte di Cassazione) has ruled that an employer's mere statement claiming there are no suitable positions for a worker with a disability is not sufficient. In line with relevant EU case law, the employer must provide evidence demonstrating that they have actively sought reasonable accommodation for an employee who has become physically unfit during their employment. Only if such efforts are proven can a dismissal be considered lawful.

[Read more](#)

Malta

[Malta amends Transparent and Predictable Working Conditions regulations](#)

June 27, 2025: Legal Notice 112 introduced amendments to the European Transparent and Predictable Working Conditions Regulations in Malta. Employers must inform prospective employees of the initial salary or wage range and relevant collective agreement provisions at the pre-employment stage.

Workers have the right to request their individual pay level and comparative pay levels for similar roles, with responses required within two months.

These provisions reflect initial steps toward implementing the European Pay Transparency Directive 2023/970 of 10 May 2023.

[Read more](#)

Netherlands

Legal transfer of undertaking and its employees

June 2025: Dutch Court of Appeal found that an undertaking B had taken over undertaking A's business operations, including its corporate clients, contracts, and resources, and that the employee of undertaking A continued performing the same duties after the transfer. The Court emphasized that the continuity of economic activities and client relationships was decisive, and that the transfer of personnel or the continued existence of undertaking A was not determinative.

As a result, the Court annulled the lower court's decision and held that the employee of undertaking A has been employed by undertaking B since 1 November 2023, obliging undertaking B to fulfil the employment obligations originally contracted with undertaking A.

[Read more](#)

Norway

New enforcement power for the Labour Inspection Authority

June 2025: Legislative amendments strengthened the enforcement capacity of the Norwegian Labour Inspection Authority. The Authority is now empowered to impose administrative fines of up to NOK 3.2 million, secure evidence during inspections, and obtain information from third parties.

The changes apply to multiple laws, including the Working Environment Act, and enable on-the-spot penalties for clear violations, aligning enforcement powers with those of the Tax Administration.

[Read more](#)

Poland

Implementation of the European Pay Transparency Directive 2023/970

June 18, 2025: Poland has introduced a new act that requires employers to disclose starting salary or salary ranges, including relevant provisions from collective agreements or salary policies. Employers must provide this information in job advertisements, prior to interviews, or before employment is established.

The legislation prohibits inquiries into an applicant's current or previous salary and requires the use of gender-neutral language in job advertisements and titles. These measures aim to enhance transparency and prevent discrimination during the recruitment process.

[Read more](#)

Sweden

Sweden proposes Reform of Wage Guarantee System

June 25, 2025: It is proposed that, starting 1 January 2026, the Swedish Tax Agency will assume primary responsibility for administering the Swedish wage guarantee system, which ensures employees, including posted workers, receive compensation for unpaid wages and benefits when their employer is in financial distress. The Tax Agency will replace insolvency administrators and reconstructors, who will instead be tasked to inform employees of their rights and prepare documentation for cases concerning wage payments.

The reform includes provisions applicable in cross-border situations, including information exchange with foreign guaranteed institutions.

[Read more](#)



Key Contacts



Daida Hadzic
Global Lead for Posted Workers
Global Mobility Services

E: dhadzic1@kpmg.com



Iain McCluskey
Partner
Global Mobility Services

E: iain.mccluskey@kpmg.co.uk



Nerys Gravell
Compliance Consultant
Global Mobility Services

E: ngravell@KPMG.com



Michelle-Burners Price
EMA Head of Business
Travel Services for Global Mobility

E: Michelle.Burners-Price@KPMG.co.uk



Thomas Wolf
Global Immigration Network Lead
Immigration Services

E: twolf@kpmg-law.com

social.kpmg



[Privacy](#) | [Legal](#)

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit <https://kpmg.com/governance>.

Member firms of the KPMG network of independent firms are affiliated with KPMG International. KPMG International provides no client services. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.